## Worksheet 1—Depreciation

.

Primary production only

Non-primary production only

Date of	Description	Adjustments				Opening		Disp			Deprec	Closing	Closing				
addition or	of each	Details	Amount	plant less	written down	undeducted cost	Date	Termination value	Balancing adjustments		Percentage rate or	Prime	Diminishing	writton	undeducted		
adjustment				adjustments					Assessable income	Deductible	effective life	cost	value	value	cost		
														К	Tot		
Total														Totals			
											-						
Loss relief offsets against other plan											Deduct for private use			Deduct for private use			
Amount to be returned as income (Do not deduct from depreciation									G	н	Amount to be claimed as a deduction	I	J	Subtotals			
										(Do not include in							
											Total depreciation)	tal depreciation)			Total depreciation		

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## Worksheet 2—low-value pool

Primary production only

Non-primary production only

1	2	3	4	5	6	Adjustment		9	10	11	Balan	cing adjustm	nents
Description	Opening	Assessable	Reduced cost		Cost	7	8	Adjusted	Assessable	Reduced cost	12	13 Assessable	14
of low-value plant (LVP)	undeducted cost of LVP	income use (%)	of LVP	low-cost plant (LCP)	of LCP	Details	Amount	cost (6 – 8)	income use (%)	of LCP	Termination value (TV)	income	Reduced TV (12 x 13)
		USE (70)	(2 x 3)	(LCF)	LCF				USE ( 70)	(9 x 10)		use (%)	(12 x 13)
Subtotal O							Total	N	Subtotal	F	Sum c	of reduced ion values	Н
		E x 18.75%						terminat	ion values				
Add	opening balance of low-				F								
	Depreciation deducted ( <b>F</b> + <b>D</b> ) <b>G</b>												
									1This will be th				
		or 2000–01 is zero.	Clos	ing balance	e of low-valu	ie pool ( <b>C</b> +	E – G – H)	P	This will be th pool opening the next tax y	balance for rear.			

Note: If amount at P is negative, include that amount in your assessable income as a balancing adjustment.